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Dated: April 8, 2008

Signature: /James M. Graziano/
(James M. Graziano)

Docket No.: 013217.0188PTUS
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Dean D. Beightol et al.

Application No.: 10/777,933

Confirmation No.: 5472

Filed: February 12, 2004

Art Unit: 2616

For: SYSTEM FOR TRANSMITTING HIGH
QUALITY SPEECH SIGNALS ON A VOICE
OVER INTERNET PROTOCOL NETWORK

Examiner: K. Yuen

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 6, 2008, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 13 of this paper.